

State of Montana
Schedule of Findings and Questioned Costs
For the Two Fiscal Years Ended June 30, 2003

Section I – Summary of Auditor’s Results

Basic Financial Statements
For Each of the Fiscal Years 2002 and 2003

	2002	2003
Type of auditor’s report issued:	Unqualified	Unqualified
Internal control over financial reporting:		
• Material weakness(es) identified?	No	No
• Reportable condition(s) identified that are not considered to be a material weakness?	Yes	No
Noncompliance material to the financial statements noted?	No	No

Federal Awards

Internal control over major programs:		
• Material weakness(es) identified?	No	No
• Reportable condition(s) identified that are not considered to be a material weakness?	Yes	Yes
Type of auditor’s report issued on compliance for major programs:	Unqualified	Unqualified
Any audit findings disclosed that are required to be reported in accordance with section 510(a) of OMB Circular A-133?	Yes	Yes

Identification of major programs:

<u>CFDA Number(s)</u>	<u>Name of Federal Program or Cluster</u>
10.551 & 10.561	Food Stamp Cluster
10.553, 10.555, 10.556, & 10.559	Child Nutrition Cluster
10.557	Special Supplemental Nutrition Program for Woman, Infants, and Children
10.558	Child and Adult Care Food Program
10.665 & 10.666	Schools & Roads Cluster
10.664	Cooperative Forestry Assistance
12.400	Military Construction, National Guard
12.401	National Guard Military Operations & Maintenance Projects
14.182, 14.195, 14.856	Section 8 Project-Based Cluster
14.228	Community Development Block Grant/State’s Program
14.871	Section 8 Housing Choice Vouchers

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<u>CFDA Number(s)</u>	<u>Name of Federal Program or Cluster</u>
15.605 & 15.611	Fish & Wildlife Cluster
17.207, 17.801, & 17.804	Employment Service Cluster
17.225	Unemployment Insurance
17.258, 17.259, 17.260	Work Force Investment Act Cluster
20.205 & 23.003	Highway Planning and Construction Cluster
66.458	Capitalization Grant for State Revolving Fund
66.468	Capitalization Grants for Drinking Water State Revolving Fund
83.542	Fire Suppression Assistance
84.007, 84.032, 84.033, 84.038, 84.063, 84.268, 93.108, 93.342, 93.364, 93.820, 93.925	Financial Aid Cluster
84.010	Title I Grants to Local Educational Agencies
84.027 & 84.173	Special Education Cluster
84.048	Vocational Education – Basic Grants to States
84.126	Rehabilitation Services – Vocational Rehabilitation Grants to States
84.367	Improving Teacher Quality State Grants
93.283	Center for Disease Control and Prevention Investigations and Technical Assistance
93.558	Temporary Assistance for Needy Families
93.563	Child Support Enforcement
93.568	Low Income Home Energy Assistance
93.575 & 93.596	Child Care Cluster
93.658	Foster Care – Title IV-E
93.667	Social Services Block Grant
93.775, 93.777, & 93.778	Medicaid Cluster
93.767	State Children’s Insurance Program
93.959	Block Grants for Prevention and Treatment of Substance Abuse
R & D Various	R & D Cluster

Dollar threshold used to distinguish
between Type A and Type B programs: \$9,723,984

Auditee qualified as low-risk auditee? No